

AMENDED FISCAL REPORTS

For Fiscal Years:

July 1, 2021 to June 30, 2022

July 1, 2022 to June 30, 2023

Franklin County Children and Youth Agency

January 2026



Commonwealth of Pennsylvania
Department of the Auditor General

Timothy L. DeFoor • Auditor General



**Commonwealth of Pennsylvania
Department of the Auditor General
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**TIMOTHY L. DEFOOR
AUDITOR GENERAL**

The Commissioners of Franklin County
Franklin County Commissioners' Complex
340 North Second Street
Chambersburg, PA 17201

Dear Commissioners:

We have fulfilled the requirements pursuant to authority derived from Act 148 of 1976, as amended, (62 P.S. § 704.1(a)(4)) for the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary, hereinafter referred to as the submitted fiscal reports, and the related financial records of Franklin County Children and Youth Services (agency). The purpose of this engagement is to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within the county for the fiscal years July 1, 2021 to June 30, 2022 and July 1, 2022 to June 30, 2023 (herein referred to as the 2021-2022 fiscal year and 2022-2023 fiscal year). The scope of our engagement was limited to the 2021-2022 and 2022-2023 fiscal reports submitted to the Pennsylvania Department of Human Services (DHS) as part of the Act 148 Invoice Packages.

Agency management is responsible for the preparation of the submitted fiscal reports, and compliance with children, youth, and families regulations. Our engagement procedures included a review of selected agency records and other procedures we deemed necessary to enable us to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within the county. We also performed procedures to determine the county's compliance with certain provisions of 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, Chapters 3140 and 3170 (55 Pa. Code §§ 3140.1 *et seq.* and 3170.1 *et seq.*). The engagement was not conducted, nor was it required to be, in accordance with professional auditing or attestation standards. We believe that our engagement procedures provided us a reasonable basis to ascertain and certify the actual Commonwealth expenditures incurred on behalf of children residing within Franklin County.

We certify the enclosed amended fiscal reports fairly present, in all material respects, the total Commonwealth expenditures paid on behalf of children residing within the county for the 2021-2022 and 2022-2023 fiscal years based on the accrual basis of accounting.¹

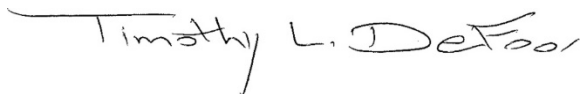
The procedures we performed during this engagement resulted in no adjustments to the agency's submitted fiscal reports for the fiscal years included in our engagement period.

The results of our engagement procedures, as presented in this report, were discussed with agency management at an exit conference held on December 19, 2025.

This report is being forwarded to the DHS Bureau of Financial Operations and the Office of Children, Youth, and Families for review and settlement of any recommended adjustments included in our amended fiscal reports. You will be notified by DHS of the decisions made regarding the approval and finalization of any recommended adjustment amounts and the final reconciliation of federal revenues not included in the scope of our engagement during the DHS settlement process and the impact, if any, on a future Act 148 payment. At that time, in accordance with the Commonwealth's General Rules of Administrative Practice and Procedure, 1 Pa. Code § 31.1 *et seq.*, you will be afforded the opportunity by Commonwealth DHS to appeal its settlement process decision.

We appreciate the cooperation, assistance, and courtesy granted to our representatives by your officials and agency staff. If you have any questions, please feel free to contact the Bureau of County Audits at 717-787-1363.

Sincerely,

A handwritten signature in black ink that reads "Timothy L. DeFoor". The signature is written in a cursive style with a horizontal line extending to the left of the first name.

Timothy L. DeFoor
Auditor General
January 6, 2026

¹ In accordance with DHS regulations, the expenditures reported in the enclosed fiscal reports are limited to expenditures funded by allocations made pursuant to Act 148 of 1976, as amended, (62 P.S. § 704.1) and do not include any expenditures made from other appropriations or grant funds.

CONTENTS

	Page
Background.....	1
Section 1 – Amended Fiscal Reports for the Fiscal Year July 1, 2021 to June 30, 2022	
Amended Computation of Final Net State Share.....	3
Amended CY-348 - Fiscal Summary.....	4
Amended CY-370A - Revenue Report	5
Amended CY-370 - Expenditure Report.....	6
Amended Summary of Expense and Expense Adjustments	7
Section 2 – Amended Fiscal Reports for the Fiscal Year July 1, 2022 to June 30, 2023	
Amended Computation of Final Net State Share.....	9
Amended CY-348 - Fiscal Summary.....	10
Amended CY-370A - Revenue Report	11
Amended CY-370 - Expenditure Report.....	12
Amended Summary of Expense and Expense Adjustments	13
Report Distribution List	14

BACKGROUND

The Department of the Auditor General (department) is responsible for reviewing the fiscal reports known as the submitted CY-370 Expenditure Report, the CY-370A Revenue Report, and the CY-348 Fiscal Summary of the 67 County Children and Youth Agencies. The department determines proper reporting and utilization of funds according to program regulations and guidelines under the Human Services Code 62 P.S. § 704.1(a)(4). The annual state Act 148 allocations are used by the counties to administer social services for the children and youth that reside within the Commonwealth of Pennsylvania, whose stated goal is “to ensure, for each child in this Commonwealth, a permanent, legally assured family which protects the child from abuse and neglect.” The Children and Youth Social Services Program is county-administered and state-supervised by DHS, with shared responsibility for achieving the Commonwealth’s goal.

In accordance with the Human Services Code (62 P. S. § 703), DHS is responsible for making and enforcing all rules and regulations necessary and appropriate to the proper accomplishment of the child welfare duties and functions vested by law in the county institution districts or their successors. Title 55 Pa. Code, Part V. Children, Youth, and Families Manual, Subpart C, outlines the rules and regulations relative to the county administration of the Children and Youth Social Service Programs. Specifically, in compliance with 55 Pa. Code § 3140.31, the counties must report their cumulative actual expenditures incurred for the provision of children and youth social services on a quarterly basis to DHS through the Act 148 invoice package, which includes the fiscal reports. The expenditures reported in the Act 148 invoice package refers to all costs for dependent and delinquent children and youth services funded or administered by DHS.

We reviewed the final, cumulative 4th quarter fiscal reports submitted to DHS, the agency’s related financial records, and other supporting documentation. This was done to determine whether the agency’s actual, cumulative expenditures and revenues were properly reported to DHS for the respective fiscal years. The amended fiscal reports below include any adjustments we considered necessary to reflect the agency’s actual related revenue, expenditures, and net state share for each fiscal year in our engagement period.

We did not evaluate the agency’s provision of services or compliance with requirements in the Child Protective Services Law (CPSL). The Commonwealth of Pennsylvania Department of Human Services monitors each county’s provision of children and youth services and requires auditors who conduct the [Single Audit](#) of a county to evaluate the county’s monitoring of contracted providers of prevention, reunification, and aftercare services (services coded as in-home) for compliance with CPSL background check requirements.

SECTION 1

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2021 to JUNE 30, 2022

**FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	9,187,980
Supplemental Act 148			<u>0</u>
Total State Allocation			9,187,980
State Share (CY348) ²	\$		6,918,343
Less: Major Service Category Adjustment			<u>0</u>
Net State Share		\$	6,918,343
Less: Expenditures in Excess of the Approved State Allocation			<u>0</u>
Final Net State Share Payable ³		\$	6,918,343
Actual Act 148 Revenues Received ⁴			<u>6,918,343</u>
Net Amount Due County/(State) ⁵		\$	<u><u>0</u></u>

¹ Approved State Allocation is the amount of Act 148 State Funds that were budgeted for the County.

² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after auditor's adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's adjustments are considered.

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

⁵ Net Amount Due the County/(State) is the variance between the amount of Act 148 funds the County received and the Final Net State Share Payable to the County.

FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
 AMENDED CY348
 FISCAL SUMMARY

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	FAMILY FIRST TRANSITION ACT	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	37,464	0	3,528	0	0	0	0	0	33,936	33,936	0
02. 90% REIMBURSEMENT	288,251	316	11,993	102,498	0	0	0	0	173,444	156,099	17,345
03. 80% REIMBURSEMENT	9,359,342	108,973	1,864,447	181,342	87,910	28,459	40,953	0	7,047,258	5,637,806	1,409,452
04. 60% REIMBURSEMENT	1,739,492	31,408	110,212	0	0	0	0	4,091	1,593,781	956,269	637,512
05. 50% REIMBURSEMENT	287,694	147	19,082	0	0	0	0	0	268,465	134,233	134,232
06. TOTAL NET CHILD WELFARE EXPEND.	11,712,243	140,844	2,009,262	283,840	87,910	28,459	40,953	4,091	9,116,884	6,918,343	2,198,541

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	263,125	0							263,125	157,875	105,250

08. NON-REIMBURSABLE EXPENDITURES	90,892	6,624							84,268		84,268
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09. TOTAL EXPENDITURES	12,066,260	147,468	2,009,262	283,840	87,910	28,459	40,953	4,091	9,464,277	7,076,218	2,388,059
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10. TOTAL TITLE IV-D COLLECTIONS 67,424

11. TITLE IV-D Collections for IV-E Children 17,575

12. STATE ACT 148 - line 6 6,918,343

13. STATE ACT 148 ALLOCATION 9,187,980

14. ADJUSTED STATE SHARE (lower of 12 or 13) 6,918,343

INVOICE											
AMENDED STATE SHARE (ACT 148)	6,918,343										
ACT 148 AMOUNT RECEIVED	6,918,343										
ADJUSTMENT TO STATE SHARE	0										

FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
 AMENDED CY370A
 REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
1-A ADOPTION SERVICE	37,464	0		3,528	0		0	0	0	33,936	33,936	0
1-B ADOPTION ASSISTANCE	2,051,652	2,112	1,025,477	4,277			0	0	0	1,019,786	815,829	203,957
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	467,957	0	164,221	0			0	0	0	303,736	242,989	60,747
1-D COUNSELING - DEPENDENT	93,301	0			9,274	0	0	0	0	84,027	67,222	16,805
1-E COUNSELING - DELINQUENT	190,736	0			49,763	0	0	0	0	140,973	112,778	28,195
1-F DAY CARE	0	0			0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0			0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	37,023	0			7,043	0	0	0	0	29,980	23,984	5,996
1-I HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	83,852	0		7,741	0	0	0	0	0	76,111	60,889	15,222
1-K LIFE SKILLS - DEPENDENT	277,354	0			92,340	0	0	0	0	185,014	148,011	37,003
1-L LIFE SKILLS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	456,101	0		36,035	22,082	0	0	0	0	397,984	318,387	79,597
1-N PROTECTIVE SERVICE - GENERAL	1,385,918	2,654		126,840	840	0	0	0	0	1,255,584	1,004,467	251,117
1-O SERVICE PLANNING	536,621	0		48,240	0	0	28,459	0	0	459,922	367,938	91,984
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	112,451	0		19,041	0		0	0	0	93,410	46,705	46,705
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	25,057	0		41	0		0	0	0	25,016	12,508	12,508
1-R SUBTOTAL IN-HOME	5,755,487	4,766	1,189,698	245,743	181,342	0	28,459	0	0	4,105,479	3,255,643	849,836

COMMUNITY BASED PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0					0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0					0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	732,075	26,053	47,194	4,736			40,953	0	613,139	490,511	122,628	
2-D COMMUNITY RESIDENTIAL - DELINQUENT	885,368	18,894	0	0			0	0	866,474	693,179	173,295	
2-E EMERGENCY SHELTER - DEPENDENT	135,593	256	9,532	2,461	44,086	0	0	0	79,258	71,332	7,926	
2-F EMERGENCY SHELTER - DELINQUENT	152,658	60	0	0	58,412	0	0	0	94,186	84,767	9,419	
2-G FOSTER FAMILY - DEPENDENT	1,799,420	39,553	152,079	209,069		87,910	0	0	1,310,809	1,048,647	262,162	
2-H FOSTER FAMILY - DELINQUENT	16,279	303	0	0		0	0	0	15,976	12,781	3,195	
2-I KINSHIP CARE - DEPENDENT	259,131	18,559	29,995	8,543		0	0	0	202,034	161,627	40,407	
2-J KINSHIP CARE - DELINQUENT	0	0	0	0		0	0	0	0	0	0	
2-K SUP. INDEPENDENT LIVING - DEPENDENT	86,554	845	0	0		0	0	0	85,709	68,567	17,142	
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0		0	0	0	0	0	0	
2-M SUBTOTAL CBP	4,067,078	104,523	238,800	224,809	102,498	87,910	0	40,953	3,267,585	2,631,411	636,174	

INSTITUTIONAL PLACEMENT	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E ADMIN.	TANF	TITLE XX	TITLE IV-B	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE	
3-A JUVENILE DETENTION SERVICE	150,186	147							150,039	75,020	75,019	
3-B RESIDENTIAL SERVICE - DEPENDENT	411,824	16,794	47,640	5,217		0	0	0	342,173	205,504	136,869	
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	402,678	4,065	0	19		0	0	0	398,594	239,156	159,438	
3-D SECURE RES. SERVICE (EXCEPT YDC)	301,453	9,922						0	291,531	174,919	116,612	
3-E YDC SECURE	263,125	0							263,125	157,875	105,250	
3-F SUBTOTAL INSTITUTIONAL	1,529,266	30,928	47,640	5,236	0	0	0	0	1,445,462	852,274	593,188	
4 ADMINISTRATION	623,537	627		57,336		0	0	0	4,091	336,890	224,593	
5 TOTAL REVENUES	11,975,368	140,844	1,476,138	533,124	283,840	87,910	28,459	40,953	9,380,009	7,076,218	2,303,791	

FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
 FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
 AMENDED CY370
 EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
1-A ADOPTION SERVICE	12,035	2,893		22,536	0	0	37,464	33	0	0	0	0
1-B ADOPTION ASSISTANCE	0	0	2,051,652	0	0	0	2,051,652	3	179	0	0	0
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	0	0	467,957	0	0	0	467,957	2	42	0	0	0
1-D COUNSELING - DEPENDENT	0	0		93,301	0	0	93,301	0	54	0	0	0
1-E COUNSELING - DELINQUENT	0	0		190,736	0	0	190,736	0	40	0	0	0
1-F DAY CARE	0	0		0	0	0	0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0	0	0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	0	0		37,023	0	0	37,023	0	4	0	0	0
1-I HOMEMAKER SERVICE	0	0		0	0	0	0	0	0	0	0	0
1-J INTAKE & REFERRAL	44,646	11,671		23,920	0	3,615	83,852	3,259	0	0	0	0
1-K LIFE SKILLS - DEPENDENT	0	0		0	277,354	0	277,354	0	94	0	0	0
1-L LIFE SKILLS - DELINQUENT	0	0		0	0	0	0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	258,182	70,193		65,204	62,522	0	456,101	234	133	0	0	0
1-N PROTECTIVE SERVICE - GENERAL	916,430	232,598		208,338	1,972	26,580	1,385,918	1,772	10	0	0	0
1-O SERVICE PLANNING	383,598	89,943		61,117	0	2,163	536,621	598	0	0	0	0
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT				459	2,450		112,451	0	121	0	0	0
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				475	24,582		25,057	0	13	0	0	0
1-R SUBTOTAL IN-HOME	1,614,691	407,298	2,519,609	382,049	689,940	32,358	5,755,487					
	LRCB - Legal Representation for Children in Placement - \$										109,542	0
	LRCNP - Legal Representation for Children Non-Placement - \$										0	0
	Number of Children receiving only NON-PURCHASED III Services										0	0

COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub	Non-Reim. Purchased Serv/ Subsidies	Program Income related to all Non-Reimbursable
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	28,613	7,019	0	16,906	700,464	1,485	754,487	3,431	28	0	22,412	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	2,411	882,957	0	885,368	3,311	23	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	12,448	3,316	0	11,977	107,193	659	135,593	528	21	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	724	151,934	0	152,658	556	23	0	0	0
2-G FOSTER FAMILY - DEPENDENT	241,430	57,973	0	113,200	1,380,202	6,615	1,799,420	17,777	106	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	16,279	0	16,279	85	2	0	0	0
2-I KINSHIP CARE - DEPENDENT	52,688	13,107	0	28,416	164,920	0	259,131	4,713	23	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	2,400	0	84,154	0	86,554	217	4	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	335,179	81,415	2,400	173,634	3,488,103	8,759	4,089,490	30,618	230	0	22,412	0

INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub	Non-Reim. Purchased Serv/ Subsidies	Program Income
3-A JUVENILE DETENTION SERVICE	0	0	0	2,218	148,068	0	150,286	462	17	100	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	38,560	9,590	0	12,609	418,628	817	480,204	1,144	8	0	68,380	6,624
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	790	401,888	0	402,678	1,280	11	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	509	300,944	0	301,453	810	3	0	0	0
3-E YDC SECURE	0	0	0	0	263,125	0	263,125	421	4	0	0	0
3-F SUBTOTAL INSTITUTIONAL	38,560	9,590	0	16,126	1,532,653	817	1,597,746	4,117	43	100	68,380	6,624

4 ADMINISTRATION	143,134	43,276	0	432,348	0	4,779	633,537					0
5 TOTAL EXPENDITURES	2,131,564	541,579	2,522,009	1,004,157	5,710,696	46,713	12,066,260			100	90,792	6,624
	County Indirect Costs = \$										263,547	

**FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2021 TO JUNE 30, 2022
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 37,464	\$ 0	\$ 37,464
Adoption Assistance	2,051,652	0	2,051,652
Subsidized Permanent Legal Custodianship	467,957	0	467,957
Counseling	284,037	0	284,037
Day Care	0	0	0
Day Treatment	37,023	0	37,023
Homemaker Service	0	0	0
Intake and Referral	83,852	0	83,852
Life Skills	277,354	0	277,354
Protective Service - Child Abuse	456,101	0	456,101
Protective Service - General	1,385,918	0	1,385,918
Service Planning	536,621	0	536,621
Juvenile Act Proceedings	137,508	0	137,508
Alternative Treatment	0	0	0
Community Residential	1,639,855	0	1,639,855
Emergency Shelter	288,251	0	288,251
Foster Family	1,815,699	0	1,815,699
Kinship Care	259,131	0	259,131
Supervised Independent Living	86,554	0	86,554
Juvenile Detention Service	150,286	0	150,286
Residential Service	882,882	0	882,882
Secure Residential Service (Except YDC)	301,453	0	301,453
YDC Secure	263,125	0	263,125
Administration	623,537	0	623,537
Combined Total Expense	<u>12,066,260</u>	<u>0</u>	<u>12,066,260</u>
Less Non-reimbursables	<u>90,892</u>	<u>0</u>	<u>90,892</u>
Total Net Expense	<u>\$ 11,975,368</u>	<u>\$ 0</u>	<u>\$ 11,975,368</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,131,564	\$ 0	\$ 2,131,564
Employee Benefits	541,579	0	541,579
Subsidies	2,522,009	0	2,522,009
Operating	1,004,157	0	1,004,157
Purchased Services	5,710,696	0	5,710,696
Fixed Assets	46,713	0	46,713
Combined Total Expense ¹	<u>11,956,718</u>	<u>0</u>	<u>11,956,718</u>
Less Non-reimbursables	<u>90,892</u>	<u>0</u>	<u>90,892</u>
Total Net Expense ¹	<u>\$ 11,865,826</u>	<u>\$ 0</u>	<u>\$ 11,865,826</u>

¹ The difference in the Combined Total Expense and Total Net Expense amounts in the Objects of Expenditure section are due to Legal Representation costs being included in the Juvenile Act Proceedings cost center above but not in the Objects of Expenditure section because the Legal Representation costs are not allocated to an object of expenditure within the fiscal report forms used by the Pennsylvania Department of Human Services.

SECTION 2

AMENDED FISCAL REPORTS

FOR THE FISCAL YEAR:

JULY 1, 2022 to JUNE 30, 2023

**FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
AMENDED
COMPUTATION OF FINAL NET STATE SHARE**

Approved State Allocation ¹		\$	10,207,020
Supplemental Act 148			0
Total State Allocation			10,207,020
State Share (CY348) ²	\$		8,333,034
Less: Major Service Category Adjustment			0
Net State Share		\$	8,333,034
Less: Expenditures in Excess of the Approved State Allocation			0
Final Net State Share Payable ³		\$	8,333,034
Actual Act 148 Revenues Received ⁴			8,333,034
Net Amount Due County/(State) ⁵		\$	0

¹ Approved State Allocation is the amount of Act 148 State Funds that were budgeted for the County.

² State Share (CY348) is the total amount of County expenditures that are eligible for reimbursement from Act 148 Funds after auditor's adjustments are considered.

³ Final Net Share Payable is the net amount of reimbursable expenditures from Act 148 funds after auditor's adjustments are considered.

⁴ Actual Act 148 Revenues Received is the amount of Act 148 funds the County received.

⁵ Net Amount Due the County/(State) is the variance between the amount of Act 148 funds the County received and the Final Net State Share Payable to the County.

**FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
AMENDED CY348
FISCAL SUMMARY**

	A	B	C	D	E	F	G	H	I	J	K
	GRAND TOTAL	PROGRAM INCOME	TITLE IV-E	TANF	TITLE XX	TITLE IV-B	FAMILY FIRST TRANSITION ACT	MEDICAL ASSISTANCE	NET TOTAL	STATE ACT 148	LOCAL SHARE
NET CHILD WELFARE EXPENDITURES											
01. 100% REIMBURSEMENT	27,300	0	2,579	0	0	0	0	0	24,721	24,721	0
02. 90% REIMBURSEMENT	314,046	803	6,368	0	0	0	0	0	306,875	276,188	30,687
03. 80% REIMBURSEMENT	11,322,663	134,789	2,033,808	283,840	0	158,000	90,729	0	8,621,497	6,897,199	1,724,298
04. 60% REIMBURSEMENT	1,990,552	23,271	89,899	0	87,910	28,459	0	12,623	1,748,390	1,049,034	699,356
05. 50% REIMBURSEMENT	191,168	227	19,159	0	0	0	0	0	171,782	85,892	85,890
06. TOTAL NET CHILD WELFARE EXPEND.	13,845,729	159,090	2,151,813	283,840	87,910	186,459	90,729	12,623	10,873,265	8,333,034	2,540,231

YDC/YFC PLACEMENT COSTS											
07. 60% DHS PARTICIPATION	515,220	3,403							511,817	307,090	204,727

08. NON-REIMBURSABLE EXPENDITURES	79,003	0							79,003		79,003
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09. TOTAL EXPENDITURES	14,439,952	162,493	2,151,813	283,840	87,910	186,459	90,729	12,623	11,464,085	8,640,124	2,823,961
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10. TOTAL TITLE IV-D COLLECTIONS 58,383

11. TITLE IV-D Collections for IV-E Children 8,251

12. STATE ACT 148 - line 6 8,333,034

13. STATE ACT 148 ALLOCATION 10,207,020

14. ADJUSTED STATE SHARE (lower of 12 or 13) 8,333,034

INVOICE											
AMENDED STATE SHARE (ACT 148)	8,333,034										
ACT 148 AMOUNT RECEIVED	8,333,034										
ADJUSTMENT TO STATE SHARE	0										

FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
AMENDED CY370A
REVENUE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	REVENUE SOURCES											
	1	2	3	4	5	6	7	8	9	10	11	12
	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV-B/Family Reunification	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
IN-HOME												
1-A ADOPTION SERVICE	27,300	0		2,579	0		0	0	0	24,721	24,721	0
1-B ADOPTION ASSISTANCE	2,126,727	367	1,071,161	2,870			0	0	0	1,052,329	841,863	210,466
1-C SUBSIDIZED PERMANENT LEGAL CUSTODIANSHIP	392,731	0	143,221	0			0	0	0	249,510	199,608	49,902
1-D COUNSELING - DEPENDENT	192,679	0		0	62,300		67,959	5,259	0	57,161	45,729	11,432
1-E COUNSELING - DELINQUENT	182,193	0		0	0		0	0	0	182,193	145,754	36,439
1-F DAY CARE	0	0		0	0		0	0	0	0	0	0
1-G DAY TREATMENT - DEPENDENT	0	0		0	0		0	0	0	0	0	0
1-H DAY TREATMENT - DELINQUENT	96,361	0		0	0		0	0	0	96,361	77,089	19,272
1-I HOMEMAKER SERVICE	0	0		0	0		0	0	0	0	0	0
1-J INTAKE & REFERRAL	87,638	0		8,473	0		0	0	0	79,165	63,332	15,833
1-K LIFE SKILLS - DEPENDENT	570,821	0		0	190,070		90,041	83,114	0	207,596	166,077	41,519
1-L LIFE SKILLS - DELINQUENT	0	0		0	0		0	0	0	0	0	0
1-M PROTECTIVE SERVICE - CHILD ABUSE	565,129	372		51,386	31,470		0	0	0	481,901	385,521	96,380
1-N PROTECTIVE SERVICE - GENERAL	1,508,678	15,839		144,396	0		0	2,356	0	1,346,087	1,076,870	269,217
1-O SERVICE PLANNING	787,667	18,741		71,632	0		0	0	0	697,294	557,835	139,459
1-P JUVENILE ACT PROCEEDINGS - DEPENDENT	103,832	0		19,130	0		0	0	0	84,702	42,351	42,351
1-Q JUVENILE ACT PROCEEDINGS - DELINQUENT	14,442	0		29	0		0	0	0	14,413	7,207	7,206
1-R SUBTOTAL IN-HOME	6,656,198	35,319	1,214,382	300,495	283,840	0	158,000	90,729	0	4,573,433	3,633,957	939,476
COMMUNITY BASED PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV-B/Family Reunification	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	1,280,892	11,018	17,104	4,444	0	0	0	0	0	1,248,376	998,661	249,665
2-D COMMUNITY RESIDENTIAL - DELINQUENT	1,391,972	22,542	0	0	0	0	0	0	0	1,369,430	1,095,544	273,886
2-E EMERGENCY SHELTER - DEPENDENT	177,357	506	3,719	2,649	0	0	0	0	0	170,483	153,435	17,048
2-F EMERGENCY SHELTER - DELINQUENT	136,689	297	0	0	0	0	0	0	0	136,392	122,753	13,639
2-G FOSTER FAMILY - DEPENDENT	1,822,585	37,813	209,478	255,372	0	0	0	0	0	1,319,922	1,055,938	263,984
2-H FOSTER FAMILY - DELINQUENT	5,685	0	0	0	0	0	0	0	0	5,685	4,548	1,137
2-I KINSHIP CARE - DEPENDENT	310,905	28,097	42,010	12,261	0	0	0	0	0	228,537	182,830	45,707
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M SUBTOTAL CBP	5,126,085	100,273	272,311	274,726	0	0	0	0	0	4,478,775	3,613,709	865,066
INSTITUTIONAL PLACEMENT	TOTAL REIMBURSABLE EXPENDITURES	PROGRAM INCOME	TITLE IV-E MAINTENANCE	TITLE IV-E Administration	TANF	TITLE XX	TITLE IV-B/Family Reunification	Family First Transition Act	MEDICAL ASSISTANCE	NET REIMBURSABLE EXPENDITURES	STATE ACT 148	LOCAL SHARE
3-A JUVENILE DETENTION SERVICE	72,894	227								72,667	36,334	36,333
3-B RESIDENTIAL SERVICE - DEPENDENT	601,301	14,048	2,099	7,881	0	87,910	28,459	0	0	460,904	276,542	184,362
3-C RES. SERVICE - DELINQUENT (NON YDC/YFC)	476,383	3,710	0	0	0	0	0	0	0	472,673	283,604	189,069
3-D SECURE RES. SERVICE (EXCEPT YDC)	118,104	5,513								112,591	67,555	45,036
3-E YDC SECURE	515,220	3,403								511,817	307,090	204,727
3-F SUBTOTAL INSTITUTIONAL	1,783,902	26,901	2,099	7,881	0	87,910	28,459	0	0	1,630,652	971,125	659,527
4 ADMINISTRATION	794,764	0		79,919			0	0	12,623	702,222	421,333	280,889
5 TOTAL REVENUES	14,360,949	162,493	1,488,792	663,021	283,840	87,910	186,459	90,729	12,623	11,385,082	8,640,124	2,744,958

FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
AMENDED CY370
EXPENDITURE REPORT

MAJOR SERVICE CATEGORIES & COST CENTERS	OBJECTS OF EXPENDITURE											
	1	2	3	4	5	6	7	8	9	10	11	12
IN-HOME	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	Children Served (by county)	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv./Subsidies	Program Income related to all Non-Reimbursables
I-A ADOPTION SERVICE	13,605	3,640		10,055	0	0	27,300	16	0	0	0	0
I-B ADOPTION ASSISTANCE	0	0	2,126,727	0	0	0	2,126,727	0	176	0	0	0
I-C SUBSIDIZED PERMANENT LEGAL CUSTODIANS/SHI	0	0	392,731	0	0	0	392,731	0	36	0	0	0
I-D COUNSELING - DEPENDENT	0	0			192,679	0	192,679	0	75	0	0	0
I-E COUNSELING - DELINQUENT	0	0			182,193	0	182,193	0	43	0	0	0
I-F DAY CARE	0	0			0	0	0	0	0	0	0	0
I-G DAY TREATMENT - DEPENDENT	0	0			0	0	0	0	0	0	0	0
I-H DAY TREATMENT - DELINQUENT	0	0			96,361	0	96,361	0	9	0	0	0
I-I HOMEMAKER SERVICE	0	0			0	0	0	0	0	0	0	0
I-J INTAKE & REFERRAL	51,899	13,953		21,786	0	0	87,638	2,892	0	0	0	0
I-K LIFE SKILLS - DEPENDENT	0	0			570,821	0	570,821	0	95	0	0	0
I-L LIFE SKILLS - DELINQUENT	0	0			0	0	0	0	0	0	0	0
I-M PROTECTIVE SERVICE - CHILD ABUSE	322,703	86,207		106,671	49,548	0	565,129	104	99	0	0	0
I-N PROTECTIVE SERVICE - GENERAL	997,756	265,373		206,358	0	39,191	1,508,678	1,278	17	0	0	0
I-O SERVICE PLANNING	548,774	138,124		48,242	0	52,527	787,667	574	0	0	0	0
I-P JUVENILE ACT PROCEEDINGS - DEPENDENT					0		103,832	0	142	0	0	0
I-Q JUVENILE ACT PROCEEDINGS - DELINQUENT				298	14,144		14,442	0	9	0	0	0
I-R	1,934,737	507,297	2,519,458	393,410	1,105,746	91,718	6,656,198					
SUBTOTAL IN-HOME												
	LRCB = Legal Representation for Children in Placement = \$ 103,832											
	LRCNP = Legal Representation for Children Non-Placement = \$ 0											
	Number of Children receiving only NON-PURCHASED III services: 0											

COMMUNITY BASED PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv./Subsidies	Program Income related to all Non-Reimbursable
	2-A ALTERNATIVE TREATMENT - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0
2-B ALTERNATIVE TREATMENT - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-C COMMUNITY RESIDENTIAL - DEPENDENT	16,475	4,337	0	34,400	1,225,680	0	1,280,892	5,935	40	0	0	0
2-D COMMUNITY RESIDENTIAL - DELINQUENT	0	0	0	669	1,391,303	0	1,391,972	4,221	20	0	0	0
2-E EMERGENCY SHELTER - DEPENDENT	14,026	3,814	0	12,684	146,833	0	177,357	629	23	0	0	0
2-F EMERGENCY SHELTER - DELINQUENT	0	0	0	506	136,183	0	136,689	439	18	0	0	0
2-G FOSTER FAMILY - DEPENDENT	165,835	40,844	0	111,949	1,492,479	11,478	1,822,585	16,570	90	0	0	0
2-H FOSTER FAMILY - DELINQUENT	0	0	0	0	5,685	0	5,685	27	1	0	0	0
2-I KINSHIP CARE - DEPENDENT	74,319	19,524	0	40,865	168,835	7,362	310,905	4,500	20	0	0	0
2-J KINSHIP CARE - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-K SUP. INDEPENDENT LIVING - DEPENDENT	0	0	0	0	0	0	0	0	0	0	0	0
2-L SUP. INDEPENDENT LIVING - DELINQUENT	0	0	0	0	0	0	0	0	0	0	0	0
2-M	270,655	68,519	0	201,073	4,566,998	18,840	5,126,085	32,321	212	0	0	0
SUBTOTAL CBP												

INSTITUTIONAL PLACEMENT	WAGES AND SALARIES	EMPLOYEE BENEFITS	SUBSIDIES	OPERATING	PURCHASED SERVICES	FIXED ASSETS	TOTAL EXPENDITURES	DAYS OF CARE	Children Served (Purchased)	Non-Reimbursable Non PS/Sub.	Non-Reim. Purchased Serv./Subsidies	Program Income
	3-A JUVENILE DETENTION SERVICE	0	0	0	2,968	69,926	0	72,894	180	7	0	0
3-B RESIDENTIAL SERVICE - DEPENDENT	48,761	12,809	0	21,027	548,573	5,738	636,908	1,581	13	0	35,607	0
3-C RES. SERVICE - DELINQUENT (EXCEPT YDC/YFC)	0	0	0	443	475,940	0	476,383	1,444	15	0	0	0
3-D SECURE RES. SERVICE (EXCEPT YDC)	0	0	0	0	118,104	0	118,104	280	3	0	0	0
3-E YDC SECURE	0	0	0	0	515,220	0	515,220	620	3	0	0	0
SUBTOTAL INSTITUTIONAL	48,761	12,809	0	24,438	1,727,763	5,738	1,819,509	4,105	41	0	35,607	0
4 ADMINISTRATION	166,468	49,907	0	621,785	0	0	838,160			43,396	0	0
5 TOTAL EXPENDITURES	2,420,621	638,532	2,519,458	1,240,706	7,400,507	116,296	14,439,952			43,396	35,607	0
	County Indirect Costs = \$ 311,169											

**FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
FOR THE FISCAL YEAR JULY 1, 2022 TO JUNE 30, 2023
AMENDED
SUMMARY OF EXPENSE AND EXPENSE ADJUSTMENTS**

COST CENTER ITEMS	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Adoption Service	\$ 27,300	\$ 0	\$ 27,300
Adoption Assistance	2,126,727	0	2,126,727
Subsidized Permanent Legal Custodianship	392,731	0	392,731
Counseling	374,872	0	374,872
Day Care	0	0	0
Day Treatment	96,361	0	96,361
Homemaker Service	0	0	0
Intake and Referral	87,638	0	87,638
Life Skills	570,821	0	570,821
Protective Service - Child Abuse	565,129	0	565,129
Protective Service - General	1,508,678	0	1,508,678
Service Planning	787,667	0	787,667
Juvenile Act Proceedings	118,274	0	118,274
Alternative Treatment	0	0	0
Community Residential	2,672,864	0	2,672,864
Emergency Shelter	314,046	0	314,046
Foster Family	1,828,270	0	1,828,270
Kinship Care	310,905	0	310,905
Supervised Independent Living	0	0	0
Juvenile Detention Service	72,894	0	72,894
Residential Service	1,113,291	0	1,113,291
Secure Residential Service (Except YDC)	118,104	0	118,104
YDC Secure	515,220	0	515,220
Administration	838,160	0	838,160
Combined Total Expense	<u>14,439,952</u>	<u>0</u>	<u>14,439,952</u>
Less Non-reimbursables	<u>79,003</u>	<u>0</u>	<u>79,003</u>
Total Net Expense	<u>\$ 14,360,949</u>	<u>\$ 0</u>	<u>\$ 14,360,949</u>

OBJECTS OF EXPENDITURE	AS REPORTED PER CY370	INCREASE (DECREASE)	AS AMENDED PER CY370
Wages and Salaries	\$ 2,420,621	\$ 0	\$ 2,420,621
Employee Benefits	638,532	0	638,532
Subsidies	2,519,458	0	2,519,458
Operating	1,240,706	0	1,240,706
Purchased Services	7,400,507	0	7,400,507
Fixed Assets	116,296	0	116,296
Combined Total Expense ¹	<u>14,336,120</u>	<u>0</u>	<u>14,336,120</u>
Less Non-reimbursables	<u>79,003</u>	<u>0</u>	<u>79,003</u>
Total Net Expense ¹	<u>\$ 14,257,117</u>	<u>\$ 0</u>	<u>\$ 14,257,117</u>

¹ The difference in the Combined Total Expense and Total Net Expense amounts in the Objects of Expenditure section are due to Legal Representation costs being included in the Juvenile Act Proceedings cost center above but not in the Objects of Expenditure section because the Legal Representation costs are not allocated to an object of expenditure within the fiscal report forms used by the Pennsylvania Department of Human Services.

FRANKLIN COUNTY CHILDREN AND YOUTH AGENCY
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This report was originally distributed to the following:

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Department of Human Services

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